

THE STATE OF SOUTH CAROLINA
OFFICE OF THE ATTORNEY GENERAL
COLUMBIA

OPINION NO. _____

August 3, 1987

SUBJECT: Taxation and Revenue - Tax receipts upon payment of property taxes.

SYLLABUS: A County Treasurer is required by state law to issue two copies of a paid receipt when taxes on a motor vehicle are paid. The issuance of the receipt cannot be withheld by action of a county.

TO: Honorable Ted O. Wright
Lancaster County Treasurer

FROM: Joe L. Allen, Jr. *JA*
Chief Deputy Attorney General

QUESTION: Lancaster County has by ordinance imposed a Fifteen Dollar fee upon each motor vehicle. The Administrative Policy and Procedure for the county requires the payment of this fee as a condition to receiving a paid receipt for ad valorem taxes upon the vehicle. The question is whether this policy conflicts with state law and is to be abandoned.

APPLICABLE LAW: Sections 12-37-2650 and 4-9-30, South Carolina Code of Laws, 1976.

DISCUSSION:

Section 12-37-2650 provides in part that:

" . . . When the tax [on a motor vehicle] is paid the treasurer shall issue the taxpayer two copies of the paid receipt. . . . "

Section 4-9-30 provides the powers of a county. It states in part that:

"Under each of the alternate forms of government . . . , each county government within the authority granted by the Constitution and subject to the general law of this State shall have the following enumerated powers . . ."
(Emphasis added)

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It is thus clear that the powers of a county are subject to the general law of the state. (See also Roton v. Sparks, 270 S.C. 637, 244 S.E.2d 214.) The general law in Section 12-37-2650 requires the Treasurer to issue two copies of the paid receipt. The payment of the tax is also a condition for the issuance of the license for the motor vehicle by the South Carolina Department of Highways and Public Transportation. (Section 12-37-2650.) To conclude that the Treasurer could withhold the receipt until payment of the fee levied by the county would result in an action of the county that overrules or negates a state law. Such is proscribed by Section 4-9-30.

CONCLUSION:

A County Treasurer is required by state law to issue two copies of a paid receipt when taxes on a motor vehicle are paid. The issuance of the receipt cannot be withheld by action of a county.

JLAJr:wcg